

MPG 1130.2

BASELINE

EFFECTIVE DATE: March 20, 2000

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# **MARSHALL PROCEDURES AND GUIDELINES**

**CD01**

## **MSFC ANNUAL REPORT PROCESS**

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### DOCUMENT HISTORY LOG

Status (Baseline/ Revision/ Canceled)	Document Revision	Effective Date	Description
Baseline		3/20/00	This document details the process for developing the Annual Report at the MSFC.

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## PREFACE

### P.1 PURPOSE

This Marshall Procedures and Guidelines (MPG) formulates a Centerwide process for developing the Center's Annual Report consistent with Agency directives and guidelines.

### P.2 APPLICABILITY

This MPG defines the process to be used in developing the Center's Annual Report document that serves as a performance review of the Center's success in meeting performance goals for the fiscal year and provides an overview of the Center's financial statements.

### P.3 AUTHORITY

MPD 1280.1, "Marshall Management Manual"

### P.4 APPLICABLE DOCUMENTS

- a. NPD 1000.1, "NASA Strategic Plan"
- b. NPG 1000.2, "NASA Strategic Management Handbook"
- c. NASA Enterprise Strategic Plans [including the current versions of the Earth Science (ES), Space Science (SS), Aero-Space (AS), and the Human Exploration and Development of Space (HEDS) Enterprise plans]
- d. "NASA Performance Plan"

### P.5 REFERENCES

- a. "National Aeronautics and Space Act of 1958," as amended, and related legislation including the "Commercial Space Act of 1998"
- b. "National Space Transportation Policy"
- c. "National Space Policy"
- d. "Government Performance and Results Act of 1993"
- e. "Chief Financial Officers Act of 1990"

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f. OMB Bulletin 94-01, "Formats and Instructions for the Form and Content of Agency Financial Statements"

g. Individual Federal Accounting Standards Advisory Board (FASAB) standards published by the Office of Management and Budget (OMB), the General Accounting Office (GAO), and the Treasury

h. Agency accounting guidance that represents prevalent practice

i. Accounting principles published by other authoritative sources

#### **P.6 CANCELLATION**

None

Original Signed by  
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Director

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## DOCUMENT CONTENT

### 1. DEFINITIONS

1.1 Annual Report. Document that describes the level of performance achieved as compared to goal and metric targets. At the MSFC it is delineated in the form of an annual report.

1.2 Chief Financial Officers Act of 1990. Enacted November 15, 1990. The major purpose of the Act was to correct long-standing shortcomings in financial systems, internal controls, and the use of assets, and at producing more reliable and useful financial information.

1.3 Government Performance and Results Act (GPRA) of 1993. Requires Federal agencies to develop strategic plans, prepare annual plans setting performance goals, and report annually on actual program performance.

1.4 MSFC Implementation Plan. Center document that delineates the short-term (annual) goals, objectives, and metrics of MSFC in accordance with NASA Headquarters strategic guidance.

1.5 MSFC Senior Management. MSFC Senior Staff responsible for program direction and execution.

1.6 NASA Enterprise Strategic Plans. Defines the four unique Enterprise (HEDS, ES, SS, and AS) goals, objectives, and strategies that address the requirements of their respective primary external customers.

1.7 NASA Performance Plan. Defines the annual performance criteria for the Agency.

1.8 NASA Strategic Plan. Defines the Agency's vision and mission, and provides the fundamental questions of science and research that explain the reason for why we exist and the foundation of our goals.

1.9 OMB Bulletin 94-01, Formats and Instructions for the Form and Content of Agency Financial Statements. Delineates the content and form of financial statements for Agency reports.

### 2. RESPONSIBILITIES

2.1 Directorates and Staff Offices are responsible for the generation of data to support the implementation planning and annual report activities. They are also responsible for the

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execution of programs/projects in accordance with NASA and MSFC guidance and for the associated performance monitoring. Included is the responsibility of the MSFC Office of Chief Financial Officer who prepares and develops all data related to the financial statement overview.

2.2 The Internal Relations and Communications Department (IRCD) is responsible for the facilitation and coordination of the various Directorate and Staff Office performance data inputs into a Center-wide Fiscal Year Annual Report. The IRCD will also provide Center personnel with updated strategic guidance as appropriate.

2.3 MSFC Senior Management will review and approve Center strategic-related documents including the MSFC Annual Report. The IRCD will distribute draft documents Centerwide for review and comment. Any resultant issues will be worked through the IRCD to the appropriate Directorate or Staff Office for compliance.

### 3. PROCEDURE

NASA's Strategic Management Handbook describes the strategic management process in three steps: Strategic Planning, Performance and Implementation Planning, and Performance Evaluation. Recognizing the Center's role and the need to align Marshall activities with the overall strategic thrust of the Agency, Marshall implements strategic planning with a process which includes Implementation Planning, Execution, and Performance Evaluation. Implementation Planning is accomplished in accordance with MPG 1130.1, "MSFC Implementation Planning Process." Program/Project Execution is accomplished in accordance with MPG 7120.1, "Program/Project Planning," MWI 7120.4, "Documentation Preparation, Programs/Projects," NPG 7120.5, "Program and Project Management Processes and Requirements," and any other directives established to govern the execution of MSFC Programs/Projects. This document details the process for the development of the MSFC Fiscal Year Annual Report.

#### 3.1 Performance Evaluation.

3.1.1 Review and Assessment. Directorates and Staff Offices are required to periodically assess performance (recommend quarterly) against established implementation criteria (fiscal year metrics as defined in the associated fiscal year Implementation Plan) which serve as performance indicators in determining the success of the Center in accomplishing its mission. On an annual basis (following the end of the fiscal year), the evaluation data is compiled for Center submission. The evaluation is a review of

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the success in meeting performance goals for the fiscal year. It explains and describes how performance goals have been met or where and why performance goals have not been met. If a goal has not been met, the evaluation must detail the plans and schedules for achieving the established goal, or explain whether or not a determination is made that the goal is impractical or infeasible.

3.1.2 Implementation Impact Evaluation. Based on these reviews, adjustments are made to the next fiscal year Implementation Plan as appropriate to enable goal/metric attainment. If the annual assessment details unattained metrics, the plans for achieving the goal/metric must be addressed in the following fiscal year implementation planning activity.

3.1.3 Annual Assessment. Performance plans, project performance, and any assessment of the strategic management process are formulated for input to the next fiscal year cycle of the strategic management process.

3.1.4 Prepare Draft Annual Report. The Internal Relations and Communications Department will compile the Center data into a comprehensive draft MSFC Annual Report for distribution to Senior Staff for review and approval. If the draft plan is rejected for any reason, the IRCD will work the issues through the appropriate Directorate or Staff Office to the satisfaction of Senior Management.

3.1.5 Annual Report Publication. Upon review and approval by the Senior Staff, the IRCD will coordinate with the graphics support contractor to facilitate the preparation of a comprehensive MSFC Annual Report for distribution which includes performance data and an overview of the financial statements for the Center.

3.1.6 Distribution. Upon completion of the publication process, the document will be placed on-line (on the MSFC Homepage and Inside Marshall web sites) and a print order will be issued for hardcopies of the document. When the order is received, the IRCD will ensure delivery to all appropriate NASA Field Center and Headquarters personnel and other interested parties.

#### 4. RECORDS

The Marshall Space Flight Center Fiscal Year Annual Report is dispositioned in accordance with MPG 1440.2, "MSFC Records Management Program." This product will serve as the documented record of this MPG process and be maintained by the CD40 document custodian.



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## 5. FLOW DIAGRAM

